

Form MO-1040

Missouri Individual Income Tax Return

Line-by-Line Instructions

Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Form MO-1040.

Step 1

Name(s), Address and Social Security Number(s)

If you received a postcard from the Department of Revenue or an income tax instruction book, please verify that the information on the label is correct. If all addressing information is correct, attach the label to Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a postcard or a book with a label, or the label is incorrect, print or type your name(s), address and social security number(s) in the spaces provided.

Enter your county of residence and the correct number of the public school district in which you reside. See school district numbers on page 16 of the instructions. (If you are a nonresident, leave county blank. If you were a part-year resident, enter the county in which you resided as a resident.)

Age 65 or Older and/or Blind

If either you or your spouse qualifies for the 65 years of age or blind deduction on your federal return, check the appropriate boxes.

100% Disabled Person

If you or your spouse is a 100% disabled person, please check the appropriate box. See definition for 100% disabled.

Disabled: The inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. A claimant shall not be required to be gainfully employed prior to such disability to qualify for a property tax credit.

Non-Obligated Spouse

If you have any other liability due the state of Missouri, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. If you are filing a combined return and the state of Missouri is seeking to use your spouse's state tax refund to offset his/her state liability, you are entitled to receive your portion of the combined return refund as a non-obligated spouse. Check the appropriate box if you are a non-obligated spouse and wish to receive your portion of the refund. The non-obligated spouse refund apportionment applies to state agency debts only.

The Internal Revenue Service (IRS) is not a state agency and the IRS may intercept refunds. Since the Internal Revenue Service is **NOT** a state agency, Internal Revenue Service offsets are excluded from the non-obligated spouse refund apportionment. All debtor appeals or complaints concerning Missouri individual income tax refunds withheld for the Internal Revenue Service are handled by the Internal Revenue Service.

Step 2

Figure Your Missouri Adjusted Gross Income

Note: All amounts must be rounded to whole dollars.

Line 1 — Federal Adjusted Gross Income

If your filing status is "Married, filing a combined Missouri return" and both spouses are reporting income, first complete the adjusted gross income worksheet below. Enter the results from the worksheet on Lines 1Y and 1S.

For all other filing statuses, disregard Line 1S and enter on Line 1Y your federal adjusted gross income from your federal form listed on the following page.

If you include loss(es) of \$1,000 or more on Line 1, you must enclose a copy of Federal Form 1040 (pages 1 and 2).

Instructions for Completing the Adjusted Gross Income Worksheet

Enter the part of the total income that is yours in Column Y and your spouse's portion in Column S. Income received from jointly held property — such as businesses, farm operations, dividends, interest, rent and capital gains (losses) — must be allocated to each spouse in proportion to his/her percentage of ownership in the property. (For example, you may own 50% of the business and your spouse may own the other 50%. Accordingly, business income would be split 50 — 50 between the spouses.) Taxable social security benefits must be allocated between each spouse

based on the proportionate share of gross social security benefits received for the tax year times Federal Form 1040A, Line 13b or Federal Form 1040, Line 20b. State income tax refunds must be allocated based on the percent of earnings of each spouse for the tax year for which the refund was issued. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Line 1Y and 1S. The total of Line 18Y and 18S must be equal to Federal Form 1040EZ, Line 4, Federal Form 1040A, Line 18 or Federal Form 1040, Line 33.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
1. Wages, salaries, tips, etc.	1	7	7		00	1	00
2. Taxable interest income	2	8a	8a		00	2	00
3. Dividend income	none	9	9		00	3	00
4. State and local income tax refunds	none	none	10		00	4	00
5. Alimony received	none	none	11		00	5	00
6. Business income or (loss)	none	none	12		00	6	00
7. Capital gain or (loss)	none	none	13		00	7	00
8. Other gains or (losses)	none	none	14		00	8	00
9. Taxable IRA distributions	none	10b	15b		00	9	00
10. Taxable pensions and annuities	none	11b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	11	00
12. Farm income or (loss)	none	none	18		00	12	00
13. Unemployment compensation	3	12	19		00	13	00
14. Taxable social security benefits	none	13b	20b		00	14	00
15. Other income	none	none	21		00	15	00
16. Total (add Lines 1 through 15)	4	14	22		00	16	00
17. Less: federal adjustments to income	none	17	32		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	18	33		00	18	00

Federal Form	1040	1040A	1040EZ	Telefile
Line Number	Line 33	Line 18	Line 4	Line I

Before completing Lines 2, 3 and 4 read the instructions for Form MO-A, Part 2, on page 7 of the instructions.

Line 2 — Total Additions

If you have positive modifications to federal adjusted gross income, complete Form MO-A, Part 2. Enter the total additions amount from Form MO-A, Part 2, Line 4 on Form MO-1040, Line 2. Instructions for Form MO-A, Part 2, are located on page 7 of the instructions.

Line 3 — Total Income

Add Lines 1 and 2. Enter the total on Line 3.

Line 4 — Total Subtractions

If you have negative modifications to federal adjusted gross income, complete Form MO-A, Part 2. Enter the total subtractions amount from Form MO-A, Part 2, Line 9 on Form MO-1040, Line 4.

Line 5 — Missouri Adjusted Gross Income

Subtract Line 4 from Line 3. Enter the amount on Line 5. This is your Missouri adjusted gross income.

Line 6 — Total Missouri Adjusted Gross Income

Add Lines 5-Y and 5-S. Enter the amount on Line 6. This is your total combined Missouri adjusted gross income.

Complete Line 7 only if both spouses are reporting income.

Line 7 — Income Percentages

Complete this line when both you and your spouse have income. On Line 7-Y, enter the percentage obtained by dividing the amount on Line 5-Y by the amount on Line 6. On Line 7-S, enter the percentage obtained by dividing the amount on Line 5-S by the amount on Line 6. Round to the nearest percentage (example: 84.3% would be shown as 84% and 97.5% would be shown as 98%). Line 7-Y and 7-S must equal 100%.

Note: If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000) enter 0% on Line 7-Y and 100% on Line 7-S.

Step 3 Figure Your Taxable Income

Line 8 — Pension Exemption

Complete Form MO-A, Part 3, if you or your spouse received a pension in 1999 (Form MO-A, Part 3, instructions are located on page 8). Enter on Form MO-1040, Line 8 the amount from Form MO-A, Part 3, Line 11. **Enclose a copy of your federal return (pages 1 and 2) and Form 1099-R(s). Failure to enclose these copies will result in the disallowance of your pension exemption.**

Line 9 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

- Box B must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Form 1040A or Federal Form 1040.
- Box E may be checked **only if** all of the following apply: (1) you checked Box 3 (married filing separate return) on your federal return; (2) your spouse had no income and is not required to file a federal return; and (3) your spouse qualifies as an exemption on your return and was not a dependent of someone else.

Only one box may be checked on Line 9, Boxes A through G.

Enter on Line 9 the amount of exemption claimed for your filing status on Lines A through G. The amounts are listed on Form MO-1040. **Caution: If you checked Box B (claimed as a dependent on another person's federal tax return) enter zero on Line 9. You may only check one box.**

Line 10 — Missouri Standard Deduction or Missouri Itemized Deductions

If you itemized deductions on your federal return, you may itemize deductions for Missouri or take the standard deduction, whichever is to your advantage. However, if you were **required** to itemize deductions on your federal return, you **must** itemize deductions on your Missouri return. If you claimed the standard deduction on your federal return, you **must** also claim the **standard deduction** on your state return. See your federal return and instructions for the standard deduction amounts.

If you take the **standard deduction**, enter on Line 10 the same amount you entered on Federal Form 1040, Line 36; Federal Form 1040A, Line 21; Federal Form 1040EZ, Line 5 (if you checked "No" on Federal Form 1040EZ, Line 5, enter \$4,300 if single or \$7,200 if married filing combined); or Federal Telefile Tax Record, Line J (Standard Deduction—first box).

If you **itemize your deductions**, you must complete Form MO-A, Part 1. See the instructions for completing Form MO-A, Part 1, on page 6. If you itemize deductions, enter on Form MO-1040, Line 10 the amount from Form MO-A, Part 1, Line 12.

Note: If you itemize deductions you must enclose a copy of Federal Form 1040, pages 1 and 2 and Federal Schedule A with your Missouri return.

Line 11 — Federal Income Tax

Enter on Line 11 your federal income tax from your Federal Form 1040, Line 49 minus Line 59a; or Federal Form 1040A, Line 32 minus Line 37a; or Federal Form 1040EZ, Line 10 minus Line 8a; or 1999 Federal Telefile Tax Record, Line K (Tax — second box) minus Line L.

Do not enter the amount of federal tax withheld. Do not enter the amount shown on your Form W-2(s). Do not include earned income credit. If a negative amount is calculated, enter zero on Line 11. (Example: federal tax is \$1,500 and the earned income is \$1,550, the amount to be entered on Line 11 of Form MO-1040 would be zero.) If you made an entry for tax on a Lump Sum Distribution included on Federal Form 1040, Line 40; **enclose** a copy of Federal Form 4972 if "checked" on your federal return.

Line 12 — Other Federal Tax

Enter the total amount of Lines 46, 51 and 53 and any recapture taxes included on Line 56 from Federal Form 1040. **Do not** include FICA tax, railroad retirement tax or self-employment tax on this line. Please enclose a copy of your federal return (pages 1 and 2). Enclose a copy of Federal Form 4255, Federal Form 8611 or Federal Form 8828 if claiming recapture taxes.

Line 13 — Total Federal Tax

Add Lines 11 and 12. Enter the amount on Line 13.

Line 14 — Federal Tax Deduction

The federal tax deduction is limited to \$5,000 (\$10,000 for taxpayers filing a combined return). **You are considered to be filing a combined return only if you checked Box C (Married and filing a combined Missouri return) on Line 9. If you checked Box A, B, D, E, F or G, on Line 9 your federal tax deduction is limited to \$5,000.** If the amount on Line 13 is \$5,000 or less (\$10,000 or less on a combined return) enter the amount from Line 13 on Line 14. If the amount on Line 13 exceeds \$5,000, enter \$5,000 on Line 14. If you are filing a **combined return** and the amount on Line 13 exceeds \$10,000, enter \$10,000 on Line 14.

Line 15 — Total Number of Dependents

Enter the total number of dependents (**do not include yourself or your spouse**) claimed on your Federal Form 1040, Line 6c, in the box on Line 15 or Federal Form 1040A, Line 6c. Multiply this number by \$1,200 and enter the total on Line 15. If you filed Federal Form 1040EZ or telefiled your federal return, enter zero.

Line 16 — Elderly Dependent Deduction

Enter on Line 16 the number of dependents from Line 15 that qualify for the elderly dependent deduction. Multiply this number by \$1,000 and enter on Line 16. **DO NOT INCLUDE YOURSELF OR YOUR SPOUSE. Enclose a copy of your federal return (pages 1 and 2).**

To qualify for the elderly dependent deduction your dependent(s) included in Line 15 must have attained the age of 65 years of age on or before the last day of the taxable year. However, if the dependent resides in a facility licensed pursuant to Chapter 198, RSMo and receives Medicaid or state funding, the dependent does not qualify for the elderly dependent deduction.

Line 17 — Total Deductions

Add Lines 8, 9, 10, 14, 15 and 16. Enter the total on Line 17.

Line 18 — Subtotal

Subtract Line 17 from Line 6. If less than zero, enter zero. **Do not enter a negative amount.**

Line 19 — Allocation of Taxable Income

If you are filing a combined return, multiply the amount on Line 18 by the percentages on Lines 7Y and 7S. Enter the results on Lines 19Y and 19S. If you are not filing a combined return, enter on Line 19Y the amount entered on Line 18. Round all amounts to the nearest whole dollar. Example: If Line 7Y is 82%, Line 7S is 18% and Line 18 is \$20,000, you would multiply 82% by \$20,000 = \$16,400 and multiply 18% by \$20,000 = \$3,600. You would enter \$16,400 on Line 19Y and \$3,600 on Line 19S.

Line 20 — Enterprise Zone Income Modification

If you or your spouse has exempt income from a business facility located in an enterprise zone that has been approved by the **Department of Economic Development**, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 20. Section 135.205, RSMo, defines the criteria for a business facility to qualify for an enterprise zone income modification. You may **not** claim the modification without notification of approval from the **Department of Economic Development**. For additional information, access the web site <http://www.ecodev.state.mo.us> or contact the Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

Line 21 — Balance

Subtract Line 20 from Line 19 and enter the total on Line 21.

Step 4 Figure Your Tax

Line 22 — Balance Forward

Enter the amount(s) from Lines 21Y and 21S on Lines 22Y and 22S.

Line 23 — Missouri Tax

If both you and your spouse have income, determine **each** of your taxes from the tax table provided on Form MO-A, Page 1. Missouri allows for the division of income between spouses. Taxpayers filing a combined return may reduce their tax liability by dividing the income between spouses and then determining the tax amount for each person's income.

Do not use the total income of you and your spouse to figure the amount of tax due on a combined return. All taxpayers (residents, nonresidents and part-year residents) must compute Missouri tax at this point. Enter the results on Lines 23Y and 23S. If not filing a combined return, enter the tax amount on Line 23Y. A taxpayer filing as a resident who has paid taxes to another state or a taxpayer filing as a nonresident may reduce his/her tax liability by using either Form MO-CR or Form MO-NRI. (See Lines 24 and 25.)

**Line 24 — Resident Credit for Income Taxes Paid to Other States
(Residents and Part-Year Residents Filing as Residents)**

If you were required to pay income tax to another state, you may be entitled to claim a tax credit against your Missouri income tax liability for the tax paid to the other state. To determine your allowable tax credit, complete Form MO-CR, Credit for Income Taxes Paid to Other States. If filing a combined return, and you and your spouse are both entitled to a credit for income taxes paid to another state, both must complete a separate Form MO-CR. **Note: Please enclose Form MO-CR and a copy of the other state's income tax return with your Missouri return.**

Nonresidents and Part-Year Residents Filing as Nonresidents — If you were a nonresident of Missouri or a part-year resident of Missouri filing as a nonresident, see the instructions for Line 25.

Line 25 — Missouri Income Percentage

If you were a nonresident of Missouri or a part-year resident filing as a nonresident, you may be entitled to reduce your Missouri income tax liability. Form MO-NRI, Missouri Income Percentage, must be completed to determine the percentage(s) that can be applied to your tax on Line 23 to reduce your Missouri tax liability. Proceed to Form MO-NRI. After determining the percentage(s), enter the percentage(s) on Lines 25Y and 25S (if filing a combined return) or on Line 25Y (if not filing combined return).

Check the appropriate box if you or your spouse is a professional entertainer or a member of a professional athletic team.

Note: Please enclose Form MO-NRI and a copy of your federal return (pages 1 and 2) with your Missouri return. Please check Line 25 to determine if the

correct percentage is shown. Do not use "NONE" on Line 25. Please make sure that Line 25 shows an amount from 0 to 100 percent.

Line 26 — Balance

If you are not entitled to either a credit for taxes paid to another state or a nonresident percentage reduction of tax liability, enter the amount(s) from Line 23 on Line 26. If you are entitled to a resident credit on Line 24 for income taxes paid to another state, subtract Line 24 from Line 23 and enter on Line 26. If you are entitled to use a Missouri income percentage on Line 25, multiply Line 23 by the percentage on Line 25 and enter on Line 26. **Note: You cannot be entitled to both a resident credit on Line 24 and a Missouri income percentage on Line 25. Form MO-CR and Form MO-NRI may not be used by the same taxpayer on Form MO-1040.** (If filing a combined return you may use Form MO-NRI and your spouse may elect to use Form MO-CR.)

Line 27 — Tax on Lump Sum Distributions and Recapture Tax on Missouri Low Income Housing Credits

Lump Sum Distributions. A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 1999.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent (.10). For example, if your Federal Form 1040, Line 40 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax you would have to show on Form MO-1040, Line 27, would be \$100. Check the Lump Sum Distribution box on Line 27. **Please enclose a copy of Federal Form 4972 with your Missouri return.**

Recapture Tax. If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Please enclose a copy of Federal Form 8611 and pages 1 and 2 of your federal return with your Missouri return.**

Line 28 — Subtotal

Add Lines 26 and 27. Enter the result on Line 28.

Line 29 — Total Tax

Add Line 28Y and Line 28S. Enter the result on Line 29.

Step 5 Figure Your Payments and Credits

Line 30 — Missouri Income Tax Withheld

Enter on Line 30 the total amount of Missouri income tax withheld as shown on your Federal Form W-2, Wage and Tax Statement(s) or Form 1099-R(s). These forms are furnished to you by your employer(s) or retirement administrator(s). **These forms must be enclosed with your return. Do not include withholding for federal taxes, local taxes, city earnings taxes or another state's withholding.**

Line 31 — Missouri Estimated Tax Payments

Enter on Line 31 the amount of payments you have made to your 1999 estimated tax account. This includes the amount of any 1998 overpayment that was applied to your 1999 estimated tax account, plus all estimated tax payments made for the 1999 tax year.

Line 32 — Nonresident Partner or S Corporation Shareholder Tax Withheld

Enter on Line 32 the amount withheld from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Form MO-2NR, Line 8.

Line 33 — Nonresident Entertainer Tax Withholding

Enter on Line 33 your share of the amount withheld from gross earnings as a nonresident entertainer, as shown on Form MO-2ENT(s), Line 5. Enclose a schedule showing the date and place of the performance(s), the nonresident entertainer entity's name and how your share of the withholding was calculated.

Line 34 — Extension of Time to File

If you filed for an extension of time to file, enter on Line 34 the amount you paid to the Department of Revenue with the Form MO-60 or Form MO-1040V.

Line 35 — Miscellaneous Tax Credits

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 12, on Form MO-1040, Line 35. Please enclose Form MO-TC with your Form MO-1040. The following is a list of available credits and the agency to contact for information, forms, and approval to claim each credit.

- **New or Expanded Business Facility Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 526-5410 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Development Reserve Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Infrastructure Development Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Export Finance Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Missouri Low Income Housing Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6662 or via the Internet at: <http://www.mhdc.com>
- **Missouri Business Modernization and Technology (Seed Capital) Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- **Neighborhood Assistance Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-4849
- **Affordable Housing Assistance Credit** — contact the Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111 or call (816) 759-6662 or via the Internet at: <http://www.mhdc.com>
- **Special Needs Adoption Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65102-0371 or call (573) 751-5808 or via the Internet at <http://dor.state.mo.us>
- **Enterprise Zone Credit** — contact the Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Small Business Incubator Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- **Small Business Investment (Capital) Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- **Community Bank Investment Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-9051
- **Qualified Research Expense Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0295
- **Higher Education Scholarship Fund Credit** — contact the Missouri Department of Higher Education, P.O. Box 6730, Jefferson City, MO 65102 or call (573) 751-3940 or (800) 473-6757
- **Brownfield "Jobs and Investment" Credit** — contact the Missouri Department of Economic Development, Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us/cd/finance/brownfield.htm>
- **Youth Opportunities Credit** — contact the Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-4539 or via the Internet at: <http://www.ecodev.state.mo.us/yop>
- **Processed Wood Energy Credit** — contact the Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 751-4000 or via the Internet at: <http://www.dnr.state.mo.us/de/homede.htm>
- **Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit** — contact the Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479
- **Maternity Home Credit** — contact the Missouri Department of Social Services, P.O. Box 88, Jefferson City, MO 65103 or call (573) 751-4920
- **Shelter for Victims of Domestic Violence Credit** — contact the Missouri Department of Public Safety, P.O. Box 749, Jefferson City, MO 65102-0749 or call (573) 751-5433
- **Historic Preservation Credit** — contact the Missouri Department of Economic Development, Community Development Program, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 522-8006 or via the Internet at: <http://www.ecodev.state.mo.us/cd/hptc.html>

- **Sponsorship and Mentoring Program Credit** — contact the Missouri Department of Elementary and Secondary Education, P.O. Box 480, Jefferson City, MO 65102-0480 or call (573) 751-4192
- **Charcoal Producers Credit** — contact the Missouri Department of Natural Resources, P.O. Box 176, Jefferson City, MO 65102-0176 or call (573) 526-5604
- **Film Production Credit** — contact the Missouri Film Commission, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-9050 or via the Internet at: <http://www.ecodev.state.mo.us/film>
- **Wine and Grape Production Credit** — contact the Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-0925 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Rebuilding Communities Credit** — contact the Business Incentives Section, P.O. Box 118, Jefferson City, MO 65102, call (877) 618-5857 or via the Internet at: <http://www.ecodev.state.mo.us/ded>
- **Individual Training Account Credit** — contact the Division of Workforce Development, P.O. Box 1087, Jefferson City, MO 65102-1087, call (573) 751-4750 or via the Internet at: <http://www.ecodev.state.mo.us/wfd>
- **Advantage Missouri Credit** — contact the Missouri Department of Revenue, P.O. Box 371, Jefferson City, MO 65105, call (573) 751-5808 or (573) 751-5819 or via the Internet at: <http://dor.state.mo.us>
- **SBA Guaranty Fee Credit** — contact the Department of Economic Development, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-4241 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Dry Fire Hydrant Credit** — contact the Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-5981 or via the Internet at: <http://www.ecodev.state.mo.us/ded>
- **Agricultural Product Utilization Contributor Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102-0630, call (573) 751-2129 or via the Internet at: <http://www.mda.state.mo.us/ill.htm>
- **New Generation Cooperative Incentive Credit** — contact the Missouri Agricultural and Small Business Development Authority, P.O. Box 630, Jefferson City, MO 65102, call (573) 751-2129 or via the Internet at: <http://www.mda.state.mo.us/ill.htm>
- **Bank Tax Credit for S Corporation Shareholders** — contact the Department of Revenue, P.O. Box 371, Jefferson City, MO 65102, call (573) 751-5808 or via the Internet at: <http://dor.state.mo.us>
- **Family Development Account Credit** — contact the Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102, call (573) 751-5981 or via the Internet at: <http://www.ecodev.state.mo.us>
- **New Enterprise Creation Credit** — contact the Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-1558 or via the Internet at: <http://www.ecodev.state.mo.us>
- **Remediation Credit** — contact the Department of Economic Development, Incentives Program, P.O. Box 118, Jefferson City, MO 65102-0118, call (573) 751-0717 or via the Internet at: <http://www.ecodev.state.mo.us>

If you are eligible for any of the credits listed above, you can obtain **Form MO-TC** by writing to: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022 or download the form from our web site at <http://dor.state.mo.us> or call (800) 877-6881.

Line 36 — Property Tax Credit

You may be eligible for this tax credit if you or your spouse were age 65 or older as of December 31, 1999, and you or your spouse were a resident of Missouri for the entire year **or** you or your spouse were a veteran of any branch of the armed forces of the United States **or** this state who became 100% disabled as a result of such service **or** you or your spouse are disabled as defined in Section 135.010(2), RSMo **or** you were age 60 or older receiving surviving spouse social security benefits. **Your total household income cannot exceed \$27,000 if married filing combined or \$25,000 if single or married filing separate. For more information, see Form MO-PTC.** If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 36 and enclose Form MO-1040 with your Form MO-PTC.

Line 37 — Pharmaceutical Tax Credit

If you were age 65 or older as of December 31, 1999 and you are a resident of Missouri, you may receive a pharmaceutical tax credit of up to \$200. If your Missouri adjusted gross income on Form MO-1040, Line 5-Y or Line 5-S is \$15,000 or less, enter \$200 for yourself and/or \$200 for your spouse. Enter the total for yourself and your spouse on Line 37. If your Missouri adjusted gross income on Line 5-Y or Line 5-S exceeds \$15,000, your credit must be reduced by \$2 for every \$100 your income exceeds the \$15,000 limit. Use the chart at the bottom of

this page to figure your credit and enter the amount on Line 37. **You must be age 65 or older on or before December 31, 1999 to receive the credit.** You are not eligible for the credit if you received full reimbursement for the cost of legend drugs purchased with a prescription from Medicare or Medicaid or you are a resident of a local, state or federally funded facility.

Line 38 — Total Payments and Credits

Add Lines 30 through 37. Enter the result on Line 38.

Step 6 Amended Returns

Complete Lines 39 through 41 only if you are filing an amended return. If you are filing an amended return, please check the box provided at the top of the form. Complete the entire return using the corrected figures. If filing an amended return, mail it to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500 if you are due a refund or P.O. Box 329, Jefferson City, MO 65107-0329 if you have an amount due.

Line 39 — Amended Return Only: Payment on Original Return

If you are filing an amended return for 1999, enter on Line 39 the amount paid with or after filing your original return for 1999. Indicate the reason(s) for filing an amended return by checking the appropriate box below Line 40.

Line 40 — Amended Return Only: Overpayment on Original Return

If you are filing an amended return for 1999, enter on Line 40 the amount of refund shown (or adjusted) on your original return for 1999. Indicate the reason(s) for filing an amended return by checking the appropriate box and entering the corresponding month, day, and/or year.

Line 41 — Amended Return — Total Payments and Credits

Add Line 39 to Line 38 or subtract Line 40 from Line 38. Enter the amount on Line 41.

Step 7 Figure Your Refund or Amount Due

Line 42 — Overpayment

If Line 38 is larger than Line 29, or if filing an amended return, Line 41 is larger than Line 29, enter the difference (overpayment) on Line 42. All or a portion of an overpayment can be refunded to you. You can request that all or a portion of your overpayment be applied to your next year's estimated taxes, (see instructions for Line 43), or you can request that all or a portion of your overpayment, but not less than \$2.00 (\$4.00 if filing a combined return), be contributed to a trust fund(s) on Line 44 (see instructions for Line 44).

Line 43 — Estimated Tax Carry Forward

If you wish to have all or a portion of your 1999 overpayment on Line 42 applied to your 2000 estimated tax account, enter the amount on Line 43.

Line 44 — Trust Fund Contributions

Enter on Lines 44a, 44b, 44c and 44d any portion of your overpayment you wish to contribute to the following trust funds. If you file an amount due return and wish to contribute to the Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Trust Fund, or Missouri National Guard Trust Fund, enter the amount on Line 44a, 44b, 44c or 44d and enclose a **separate check** for this amount. The amount contributed must be \$2.00 or more for each trust fund (\$4.00 or more for each trust fund if filing a combined return).



Children's Trust Fund — Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training and demonstration projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the \$25 contribution needed to receive a logo use authorization needed to purchase the popular "prevent child abuse" license plate featuring the hand prints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.



Veterans Trust Fund — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality healthcare at its five veterans homes, and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementia, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



Elderly Home Delivered Meals Trust Fund — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. Over 4 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Aging, P.O. Box 1337, Jefferson City, MO 65102, or call (573) 751-3082.



Missouri National Guard Trust Fund — The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time

1999 PHARMACEUTICAL TAX CREDIT PHASE-OUT TABLE FOR LINE 37 (MUST BE 65 OR OLDER)

If Income (Line 5) is			If Income (Line 5) is			If Income (Line 5) is			If Income (Line 5) is			If Income (Line 5) is			If Income (Line 5) is			If Income (Line 5) is		
More than	But not more than	Your credit on Line 37 is	More than	But not more than	Your credit on Line 37 is	More than	But not more than	Your credit on Line 37 is	More than	But not more than	Your credit on Line 37 is	More than	But not more than	Your credit on Line 37 is	More than	But not more than	Your credit on Line 37 is	More than	But not more than	Your credit on Line 37 is
0	15,000	200	16,600	16,700	166	18,300	18,400	132	20,000	20,100	98	21,700	21,800	64	23,400	23,500	30			
15,000	15,100	198	16,700	16,800	164	18,400	18,500	130	20,100	20,200	96	21,800	21,900	62	23,500	23,600	28			
15,100	15,200	196	16,800	16,900	162	18,500	18,600	128	20,200	20,300	94	21,900	22,000	60	23,600	23,700	26			
15,200	15,300	194	16,900	17,000	160	18,600	18,700	126	20,300	20,400	92	22,000	22,100	58	23,700	23,800	24			
15,300	15,400	192	17,000	17,100	158	18,700	18,800	124	20,400	20,500	90	22,100	22,200	56	23,800	23,900	22			
15,400	15,500	190	17,100	17,200	156	18,800	18,900	122	20,500	20,600	88	22,200	22,300	54	23,900	24,000	20			
15,500	15,600	188	17,200	17,300	154	18,900	19,000	120	20,600	20,700	86	22,300	22,400	52	24,000	24,100	18			
15,600	15,700	186	17,300	17,400	152	19,000	19,100	118	20,700	20,800	84	22,400	22,500	50	24,100	24,200	16			
15,700	15,800	184	17,400	17,500	150	19,100	19,200	116	20,800	20,900	82	22,500	22,600	48	24,200	24,300	14			
15,800	15,900	182	17,500	17,600	148	19,200	19,300	114	20,900	21,000	80	22,600	22,700	46	24,300	24,400	12			
15,900	16,000	180	17,600	17,700	146	19,300	19,400	112	21,000	21,100	78	22,700	22,800	44	24,400	24,500	10			
16,000	16,100	178	17,700	17,800	144	19,400	19,500	110	21,100	21,200	76	22,800	22,900	42	24,500	24,600	8			
16,100	16,200	176	17,800	17,900	142	19,500	19,600	108	21,200	21,300	74	22,900	23,000	40	24,600	24,700	6			
16,200	16,300	174	17,900	18,000	140	19,600	19,700	106	21,300	21,400	72	23,000	23,100	38	24,700	24,800	4			
16,300	16,400	172	18,000	18,100	138	19,700	19,800	104	21,400	21,500	70	23,100	23,200	36	24,800	24,900	2			
16,400	16,500	170	18,100	18,200	136	19,800	19,900	102	21,500	21,600	68	23,200	23,300	34	24,900	25,000	0			
16,500	16,600	168	18,200	18,300	134	19,900	20,000	100	21,600	21,700	66	23,300	23,400	32						

Round To The Nearest Whole Dollar

EXAMPLE: If you are 65 or older and Line 5 is \$15,450, your credit on Line 37 is \$190.

directly to Missouri National Guard Trust Fund, ATTN: NGMO-ZXM, 2302 Militia Drive, Jefferson City, MO 65101-1203.

Line 45 — Refund Amount

Subtract Lines 43, 44a, 44b, 44c and 44d from Line 42 and enter on Line 45. This is the amount of your expected refund. Errors on your return and incomplete returns (i.e., missing Form W-2(s) or required schedules, etc.) will cause delays in processing your refund. Please mail your return to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

Note: If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

Line 46 — Underpayment

If Line 29 is larger than Line 38, subtract Line 38 from Line 29 and enter the difference (underpayment) on Line 46. **Amended return only** — If Line 29 is larger than Line 41, subtract Line 41 from Line 29 and enter the difference (underpayment) on Line 46.

Line 47 — Underpayment of Estimated Tax Penalty

If the total payments and credits amount on Line 38 less Line 34 or Line 41 less Line 34, is less than 90% (66-2/3% for farmers) of the amount on Line 29, or if your estimated tax payments were not paid in full and on a timely basis, you may owe a penalty for failure to pay enough estimated taxes. However, you may be able to meet one of the exceptions explained on Form MO-2210, Underpayment of Estimated Tax for Individuals. If Line 38 less Line 34 or Line 41 less Line 34 is less than 90% (66-2/3% for farmers) of Line 29, obtain and enclose a completed Form MO-2210 to indicate any exceptions met or to compute the underpayment of estimated tax penalty. You may use the short method on Form MO-2210 if you qualify to use the short method on Federal Form 2210 or if all withholding and estimated tax payments were made equally throughout the year and you do not annualize your income. You may obtain Form MO-2210 by downloading it from our web site at <http://dor.state.mo.us>. If you owe a penalty, enter the penalty amount on Line 47. If you have an **overpayment** on Line 42, the Department of Revenue will reduce your overpayment by the amount of the penalty.

Line 48 — Amount Due

Add Lines 46 and 47 and enter the total on Line 48. Enclose a check or money order (U.S. funds only) for the total amount due, payable to: **Missouri Director of Revenue**. Write your **social security number(s)** and **daytime telephone number** on your check or money order. Do not send cash or stamps. Please mail your return and payment to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**



Credit Cards

If you have an amount due, you can pay by credit card, regardless of when you file your return. The department accepts Mastercard, Discover and American Express. You can pay your taxes by credit card, regardless of when you file your return. Call toll-free **1-888-296-6509**. There will be a convenience fee charged to your account for processing.

Step 8 Please Sign Return

Signature

You **must** sign your Missouri income tax return. Both spouses must sign a combined return. If you pay someone to prepare your return, that person must also sign the return.

If you wish to authorize the Director of Revenue or delegate to release information pertaining to your tax account to your preparer or to any member of his/her firm, indicate "yes" by checking the appropriate box.

Assemble Your Return

Assemble any forms and/or schedules behind Form MO-1040 in order of the "Enclosure Sequence No." shown in the upper right corner of the form and/or schedule. Put forms without an enclosure sequence number next. If you have supporting documentation, arrange them in the same order of forms and/or schedules they support and enclose them behind each schedule they support. Enclose "Copy 2" of all Form W-2(s) and Form 1099-R(s), if applicable, before Form MO-1040.

Mailing Your Return

If you have a **refund** amount on Line 45 or no amount due, please mail your return and all required materials to the **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If you have an **amount due** on Line 48, please mail your return and payment to the **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

Form MO-A Missouri Individual Income Tax Adjustments Line-by-Line Instructions

Part 1 Missouri Itemized Deductions

If you itemized deductions on your federal return, you may itemize your deductions for Missouri, or take the standard deduction, whichever is to your advantage. **You must enclose a copy of your Federal Form 1040 and Federal Form 1040, Schedule A, with your Missouri return if you itemize deductions on your federal return.** If you were **required** to itemize your deductions on your federal return, you must itemize deductions on your Missouri return. See your federal return and instructions for the standard deduction amounts. **Do not use Form MO-A, Part 1 if you took the standard deduction on your federal return.**

Line 1 — Federal Itemized Deductions

On Line 1 enter the amount from Federal Form 1040, Line 36 (even if your federal itemized deductions were reduced by use of the federal itemized deduction worksheet). Include on Line 1 your **approved** cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-5746 to verify your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Enter in the first box on Line 2, the social security tax **you** paid in 1999, from the Social Security Tax Withheld box of your 1999 Form W-2(s) (not to exceed \$4,501). Enter in the second box on Line 2, the Medicare tax **you** paid in 1999, from the Medicare Tax Withheld box of your 1999 Form W-2(s). Enter the total of these two boxes on Line 2.

Enter in the first box on Line 3, the social security tax **your spouse** paid in 1999, from the Social Security Tax Withheld box of his/her 1999 Form W-2(s) (not to exceed \$4,501). Enter in the second box on Line 3, the Medicare tax **your spouse** paid in 1999, from the Medicare Tax Withheld box of his/her 1999 Form W-2(s). Enter the total of these two boxes on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Enter in the first box on Line 4, the railroad retirement tax, Tier I and Tier II, which was withheld from **your** wages during 1999 (not to exceed \$7,132). This amount includes a Tier I maximum of \$4,501 and Tier II maximum of \$2,631. Enter in the second box on Line 4, the Medicare tax **you** paid in 1999. Enter the total of these two boxes on Line 4.

Enter in the first box on Line 5, the railroad retirement tax, Tier I and Tier II, which was withheld from **your spouse's** wages during 1999 (not to exceed \$7,132). This amount includes a Tier I maximum of \$4,501 and Tier II maximum of \$2,631. Enter in the second box on Line 5, the Medicare tax **your spouse** paid in 1999. Enter the total of these two boxes on Line 5.

Note: If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.

Lines 6 and 7 — Self-Employment Tax

Enter in the first box on Line 6, the self-employment tax **you** paid in 1999, from Federal Form 1040, Line 50. Enter in the second box on Line 6, **your** portion of the amount of self-

employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 6.

Enter in the first box on Line 7, the self-employment tax **your spouse** paid in 1999, from Federal Form 1040, Line 50. Enter in the second box on Line 7, **your spouse's** portion of the amount of self-employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 7.

Line 8 — Total

Add Lines 1 through 7. Enter the total on Line 8.

Line 9 — State and Local Income Taxes

Enter on Form MO-A, Part 1, Line 9 the amount from your Federal Form 1040, Schedule A, Line 5. **However**, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$126,600 (\$63,300 if married filing separate) complete the worksheet on Form MO-A, below Part 1. (See summary below.)

Worksheet for Part 1, Line 9

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 1999, the threshold is income over \$126,600 (\$63,300 if married filing separate).

House Bill 1155, passed during the 86th General Assembly, changed the language in Section 143.141(1) and (2), RSMo to reflect this change in federal law. Previously, taxpayers were required to add-back all state income taxes regardless of any reductions at the federal level. This law changed the language regarding the state income tax add-back to read that Missouri itemized deductions must be reduced by the **proportional** amount representing any income taxes imposed by this state, another state of the United States or a political subdivision thereof or the District of Columbia. This law is effective for all tax years beginning on or after January 1, 1993.

This law does not affect those taxpayers with federal adjusted gross income from Federal Form 1040, Line 33 of \$126,600 or less (\$63,300 or less if married filing separate). If your income is below these amounts, enter on Form MO-A, Part 1, Line 10, the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$126,600 (\$63,300 if married filing separate), complete the Worksheet on Form MO-A, below Part 1. Enter the amount from Form MO-A, Part 1, Worksheet, Line 8 on Form MO-A, Part 1, Line 11. **Do not complete Lines 9 and 10.** See Regulation 12 CSR 10-2.160 for a complete explanation on calculating the state income tax deduction.

Line 10 — Earnings Taxes

Enter on Line 10 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 9.

Line 11 — Net State Income Taxes

Subtract Line 10 from Line 9 and enter the result on Line 11 or if you completed Form MO-A, Part 1, Worksheet enter the amount from Line 8.

Line 12 — Missouri Itemized Deductions

Subtract Line 11 from Line 8 and enter the result on Line 12, and on Form MO-1040, Line 10. If this amount is less than the **federal standard deduction** (see federal income tax form instructions for amount), then you should enter the **standard deduction** amount on Form MO-1040, Line 10, **unless** you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must enter the amount from Form MO-A, Part 1, Line 12 on Form MO-1040, Line 10.

Part 2 Missouri Modifications to Federal Adjusted Gross Income

Form MO-A, Part 2, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2 and 3 **include** income that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 5, 6, 7 and 8 **exclude** income that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instruc-

tions for Part 2, you have no modifications, enter on Form MO-1040, Lines 3 and 5 the same amount(s) entered on Form MO-1040, Line 1.

Line 1 — Interest on State and Local Obligations

If you received income from an obligation of a state or political subdivision of a state **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are over \$500.

Line 2 — Partnership, Fiduciary, S Corporation, Other

Enter positive adjustments (additions), reported from partnerships, fiduciaries, S corporations or other sources. The partnership, fiduciary or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and enclose a copy of the notification received.

Net Operating Loss — Carryback/Carryforward: Enter as a positive adjustment (addition) the amount of your eligible net operating loss carryback/carryforward as computed on Federal Form 1045, Schedule A, Line 27; Federal Form 1045, Schedule B, Line 9; or Federal Form 1045, Line 11. **Note:** If your negative federal adjusted gross income includes a carryback/carryforward net operating loss from more than one year, include as a positive adjustment the amounts computed on Federal Form 1045 for all of the net operating loss years.

Non-medical Withdrawal from Individual Medical Account (IMA): Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

Non-qualified Withdrawal from Family Development Account: The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

Line 3 — Missouri Higher Education Savings Program

Any distribution made by the Missouri Higher Education Savings Program, not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. Early distributions (distributions not held for the minimum time established by the Missouri Higher Education Savings Program board) must be added to the participant's federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state tax and deductible earnings generated from the program. The participant is responsible for adding the nonqualified **distribution** amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

Line 4 — Total Additions

Add Lines 1 through 3. Enter the totals on Form MO-A, Part 2, Line 4 and on Form MO-1040, Line 2.

Line 5 — Interest on Exempt Federal Obligations

Interest from **direct** obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes is exempt from state taxation under the laws of the United States. **Enclose a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from **direct** U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond." A general description such as "interest on U.S. obligation" or "U.S. Government securities" is **not** acceptable. (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) Failure to identify the security will result in the disallowance of the deduction.

A federally taxed distribution received from a mutual fund investing exclusively in **direct** U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the **direct** U.S. Government obligations, as determined by the mutual fund. **Enclose a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from **direct** U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. **Failure to enclose the requested document will result in the disallowance of the deduction.**

In arriving at the amount of related expenses, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method used

to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If a taxpayer fails to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if the taxpayer's records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The taxpayer may propose an alternative method provided that it properly reflects the amount of related expenses.

Line 6 — State Income Tax Refund

Enter the amount of any state income tax refund included on Form MO-1040, Line 1. If the refund was issued to you and your spouse, it must be allocated between you and your spouse based on the percentage of income earned (Lines 7Y and 7S) during the tax year for which the refund was issued. **Federal Form 1040 must be enclosed.**

Line 7 — Partnership, Fiduciary, S Corporation, Railroad Retirement Benefits, Other

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries and S corporations. The partnership, fiduciary and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 7 and enclose a copy of the notification received. **Failure to enclose a copy of the notification furnished to you will result in the disallowance of the modification.**

Railroad Retirement Benefits Administered by the Railroad Retirement Board, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

Other sources of negative adjustments may be:

- (1) **Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your wage and tax statement, Form W-2. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.
- (2) **Additional Capital Gain Deduction Due to Difference in Basis.** If during the taxable year you realized a gain from the sale of property or other capital assets which had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50% of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for federal income tax purposes, no adjustment is required.
- (3) **Accumulation Distribution.** If during the year 1999 you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
- (4) **Capital Gain Exclusion on Sale of Low Income Housing.** If during 1999, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40% of the units are occupied by persons or families having incomes of 60% or less of the median income, you may exclude 25% of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25% of the capital gain reported on your Federal Form 1040. Enclose a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.
- (5) **Family Development Account.** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also

exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. You must enclose proper certification and a copy of your Form 1099.

Line 8 — Exempt Contributions — Missouri Higher Education

The state of Missouri allows a subtraction from a participant's federal adjusted gross income for the amount of annual contributions made to the Missouri Higher Education Savings Program. The maximum annual exempt contribution per taxpayer is \$8,000 in the aggregate to the extent included in federal adjusted gross income. Earnings generated from the savings program are also exempt and may be subtracted from the beneficiary's federal adjusted gross income. If you are a participant who is claiming a subtraction for a contribution made to the savings program, you must enclose your statement provided by the program manager. If you are a beneficiary who is claiming a subtraction for earnings generated from the savings program, you must enclose a copy of your Form 1099 issued by the program manager.

Line 9 — Total Subtractions

Add Lines 5, 6, 7 and 8. Enter the total on Form MO-A, Part 2, Line 9 and on Form MO-1040, Line 4.

Note: Do not include income earned in other states on Line 9. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States). See Form MO-1040, Line 24 or Line 25.

Part 3 Pension Exemption

In 1999, all pension income that is taxable on your federal return, is also subject to tax by the state of Missouri. However, recipients of pension payments provided by the United States, this state, any other state or any political subdivision of this or any other state, are eligible to exempt the first \$6,000 of such payments received during 1999. In addition, recipients of private pensions are eligible to exempt the first \$3,000 of such payments received during 1999. **Your total pension exemption, including government pensions and private pensions cannot exceed \$6,000.** In order to be eligible for the full pension exemption, the recipient's Missouri adjusted gross income must fall within certain income limitations. If your income exceeds the limitation, you may qualify for a partial exemption. The amount of your exemption must be decreased by the amount that your income exceeds the income limitations. Form MO-A, Part 3 is designed to assist you in computing the amount of pension exemption you may be entitled to take on Form MO-1040, Line 8. **Railroad retirement benefits that are administered by the Railroad Retirement Board must be included on Form MO-A, Part 2, Line 7 as a modification to federal adjusted gross income. A copy of your federal return (pages 1 and 2) and your Form 1099-R must accompany your Form MO-1040 when filed; otherwise the exemption will be disallowed.**

Line 1 — Missouri Adjusted Gross Income

Enter the Missouri adjusted gross income from Form MO-1040, Line 6.

Line 2 — Taxable Social Security

Enter the taxable amount of your 1999 social security benefits from Federal Form 1040A, Line 13b or Federal Form 1040, Line 20b.

Line 3 — Modified Missouri Adjusted Gross Income

Subtract Line 2 from Line 1 to arrive at your modified Missouri adjusted gross income. This amount is only for use in determining whether your income exceeds the maximum income limitation for receiving a full pension exemption.

Line 4 — Determine Applicable Income Limitation

Check the appropriate filing status box and enter the corresponding amount on Line 4. If your modified Missouri adjusted gross income on Line 3 exceeds the applicable income limitation on Line 4; you may still be eligible for a partial pension exemption. **Your pension exemption will be reduced by the amount your income exceeds the applicable income limitation.**

Line 5 — Pension Exemption Reduction

If Line 3 is less than or equal to Line 4, enter zero (0) on Line 5. If Line 3 is greater than Line 4, you must reduce your pension exemption. Subtract Line 4 from Line 3 and enter the amount on Line 5. If Line 5 is greater than \$6,000 (\$12,000, if filing combined), you do not qualify for a pension exemption.

Line 6 — Taxable Private Pension

Enter the total amount of taxable **private** pension(s) received in 1999 from Federal Form 1040A, Line 10b and Line 11b or Federal Form 1040, Line 15b and Line 16b. Do not include any payments from government pensions or social security benefits on this line.

Line 7 — Private Pension Exemption

Enter on Line 7Y the amount on Line 6Y or \$3,000, whichever is less. Enter on Line 7S the amount on Line 6S or \$3,000, whichever is less. Each recipient is eligible for up to \$3,000 of exemption, but the amount of exemption cannot exceed the amount of payments received in 1999.

Line 8 — Taxable Government Pension

Enter the total amount of taxable **government** pension received in 1999 from Federal Form 1040A, Line 11b or Federal Form 1040, Line 16b. **Do not include any payments from private pensions or social security benefits on this line.**

Line 9 — Subtotal

Add Line 7Y and Line 8Y and enter the total or \$6,000, whichever is less, on Line 9Y. Add Line 7S and Line 8S and enter the total or \$6,000, whichever is less, on Line 9S. Each recipient's total pension exemption cannot exceed \$6,000. **If you qualify for both a government pension exemption and a private pension exemption, your combined total exemption cannot exceed \$6,000.**

Line 10 — Total

Add Line 9Y and Line 9S and enter the total on Line 10.

Line 11 — Total Pension Exemption

Subtract Line 5 from Line 10. Enter the total on Line 11 and on Form MO-1040, Line 8. Your exemption must be reduced by the amount your income exceeds the limitations. For example, if you are single and your modified Missouri adjusted gross income (Line 3) is \$26,000, Line 5 would be \$1,000. If your total (Line 10), is \$3,000, your total pension exemption would be \$2,000 (Line 10 minus Line 5). **(Your total pension exemption cannot exceed \$6,000 (\$12,000, if filing combined).)**

Frequently Asked Questions

1. Why must I split the income between my spouse and me?

Missouri laws require a combined return, with each spouse responsible for his or her portion of the tax. The tax computed separately for you and your spouse is lower than the tax computed on your income and your spouse's income together.

2. What is my federal adjusted gross income?

Federal adjusted gross income is your income, plus or minus any federal income adjustments (but not your deductions or exemptions). You can find your federal adjusted gross income as follows:

Federal Form	1040	1040A	1040EZ	Telefile Tax Record
Line	33	18	4	I

3. How do I treat income from another state?

If you are a full-year resident of Missouri, with income from another state, that income is included in your taxable income to Missouri. You may take a credit for taxes paid to another state, so that you aren't taxed twice on the same amount.

If you are a part-year resident of Missouri, you may choose to be treated as a full-year resident and take a credit for taxes paid to another state. If you choose, you may use a percentage method and be taxed on the portion of income you earned in Missouri and all other income you received while a Missouri resident.

If you choose the percentage method, you still begin with federal adjusted gross income (see question 2). Once the Missouri tax is computed on the entire amount of your income; you then complete a Form MO-NRI (contained in this book), which will give you the percentage of your income that is taxable to Missouri. Multiplying this percentage by the Missouri tax on all your income will give you the tax on the portion of your income that is Missouri source income.

4. If I have income from another state, what do I get credit for in Missouri?

If you are a Missouri resident, you may claim credit for tax owed to another state. This is different from the withholding shown on your Form W-2(s); it is tax you actually owe

the other state. You must complete Form MO-CR, and include a copy of the other state's return with your Missouri return to receive this credit. A copy of Form MO-CR is in this book.

5. What is my standard deduction?

Your Missouri standard deduction is the same as your federal standard deduction. Please see table below:

Federal Form	1040	1040A	1040EZ	Telefile Tax Record
Line	36	21	5*	J

*Note: If you check "NO" on Federal Form 1040EZ, enter \$4,300 if single or \$7,200 if married.

6. What is my federal income tax liability?

Your federal income tax liability is your tax owed to the federal government. This is different from the withholding shown on your Form W-2(s). **Do not include the amount of your federal earned income credit.** (Please see table below.)

Federal Form	1040	1040A	1040EZ	Telefile Tax Record
Line	49 minus 59a	32 minus 37a	10 minus 8a	K Box 2 minus L

7. What is other federal tax?

If you did not file a Federal Form 1040, you have no "other federal tax." It does not include social security tax (FICA), railroad retirement tax, or self-employment tax.

It does include any foreign tax credit taken on Federal Form 1040, Line 46, alternative minimum tax on Federal Form 1040, Line 51, tax on qualified retirement plans and MSAs on Federal Form 1040, Line 53 and recapture of credits included on Federal Form 1040, Line 56.

8. Who qualifies for the property tax credit?

People age 65 or older, people who are disabled (as defined in Section 135.010 (2), RSMo), 100% disabled veterans or people age 60 or older who receive surviving spouse social security benefits who pay rent or property tax for their home. To determine if you qualify for the credit, please see the instructions for Form MO-PTC.

9. How do I compute my tax on income greater than \$9,000?

If your Missouri taxable income is less than \$9,000, use the tax table on the tax form. If the Missouri taxable income is over \$9,000 then subtract the \$9,000 from your Missouri taxable income and multiply the difference by .06. This figure should be added to \$315 and placed on Line 23. Repeat this procedure for your spouse, if necessary. For example, if your Missouri taxable income is \$23,500, the computation is as follows:

$$\begin{aligned} \$23,500 - \$9,000 &= \$14,500 \\ \$14,500 \times .06 &= \$870 \\ \$870 + \$315 &= \$1,185 \end{aligned}$$

10. Where do I mail my return?

If your return has a **refund or no amount due**, please mail it to: **Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.**

If your return has an **amount due**, please mail it to: **Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.**

11. What is a non-obligated spouse?

A non-obligated spouse is a spouse who is not liable for the debt of the other spouse. If you are married, and your spouse owes money to a state agency, the Department of Revenue may be required to take the state income tax refund for your spouse. In this case, you will want to check the non-obligated spouse. This allows your refund to be processed as normal.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.

12. When do I get the refund shown on the Form 1099-G that I received?

You already did! The Form 1099-G shows last year's state income tax refund. If you itemized on your federal return last year, you may be required to report this amount to the federal government. Please check the instructions for the federal form to determine if you are required to report this amount.

13. What is my school district number?

Your school district and number are listed on the pages 11 and 12 of this book. If you do not know which school district you are in, check your local phone book or call your local school board.

14. How can I find out about my Missouri tax refund?

You may call 1-800-411-8524. You will need the first social security number on the return, the filing status, and the amount of the expected refund in whole dollars.

15. How can I get Missouri tax forms?

You may call 1-800-877-6881; download them from the department's web site at <http://dor.state.mo.us> or use the "Forms-by-Fax" (573) 751-4800.

16. I have other questions. Where can I get help?

You may visit any of the Tax Assistance Centers listed below.

Final Checklist Before Mailing Your Return

1. If the label information is correct, peel off and place on your return. Print or type your social security number in the spaces provided. If the information is not correct, please print or type the correct information in the spaces provided.
2. In the spaces provided, enter the number of the school district and the name of the county in which you reside.
3. Check all computations on your return.
4. Enclose state copies of Form W-2(s) and Form 1099-R(s) from all employers and administrators who withheld Missouri income tax. Verify that the amount entered on Form MO-1040, Line 30 equals the total shown on the Form W-2(s) and Form 1099-R(s).
5. If you are claiming a property tax credit, enclose a completed Form MO-PTC and required enclosures.
6. If you itemized deductions on your federal return, you must enclose a copy of pages 1 and 2 of your Federal Form 1040 and Federal Schedule A.
7. Enclose a copy of your federal return (pages 1 and 2) if Form MO-1040, Line 1 includes loss(es) of \$1,000 or more, a low income housing credit, a low income housing credit recapture, other federal tax deductions or filed a Form MO-NRI.
8. If you claim a pension exemption, you must enclose a copy of your federal return (pages 1 and 2) and Form 1099-R(s).
9. If you claim interest from exempt federal obligations on Form MO-A, Part 2, Line 5, you must enclose a detailed list of your statements from your mutual funds with the percentage that was invested in U.S. government obligations and a copy of your federal return (pages 1 and 2) and Form 1099(s).
10. To speed the processing of your refund/return, all documents filed should be assembled by Enclosure Sequence Number. (See chart above.)
11. Sign your return. Both spouses must sign a combined return.

Form/Document	Enclosure Sequence No.
Form MO-1040	(Top Document)
Form MO-A	1040-01
Form MO-TC	1040-02
Form MO-CR	1040-03
Form MO-NRI	1040-04
Form MO-60	1040-05
Form MO-2210	1040-06
Form MO-PTC	1040-07
Form MO-CRP	1040-08
Federal Form 1040, Schedule R or Federal Form 1040, Schedule 3, whichever applies.	
Copies of any other state's return you are filing.	
Copies of federal return and enclosures, if required.	

12. Maintain a copy of your return and all enclosures.
13. Mail your return.
 - **Enclose** all state copies of Form W-2(s), Form 1099-R(s) and Form MO-2ENT with your return.
 - **Enclose** your check with your return. Write your social security number on your check.
 - **Any** enclosures which are copies of forms filed elsewhere should be clearly marked **COPY** in block letters.

Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. daily with walk-in income tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5363

Jefferson City

2018 William St.
(573) 522-1578

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

St. Louis

2510 S. Brentwood, Suite 300
(314) 301-1690

Columbia

1500 Vandiver Dr., Room 113
(573) 884-6851

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3473

Springfield

149 Park Central Square, Room 313
(417) 895-6445

St. Joseph

525 Jules, Room 314
(816) 387-2642

Other Important Phone Numbers

Form Ordering (800) 877-6881
Form Order Questions (573) 751-5337

Forms-by-Fax (573) 751-4800
Telefile Extension to File (800) 200-4842

Missouri Refund Inquiry Line (800) 411-8524
Electronic Filing Information (573) 751-3930

Internet/World Wide Web: <http://dor.state.mo.us>
Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

1999 Missouri School District Numbers

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. "098" should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. "475" should be entered in the space provided.

The following should be considered in determining your public school district number.

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger)	365	Cabool R-IV	057	Crocker R-II	109	Fredericktown R-I	158	Holcomb R-III	205
Adair Co. R-II (Brashear)	045	Cainsville R-I	058	Crystal City 47	110	Fulton 58	159	Holden R-III	206
Adrian R-III	001	Calhoun R-VIII	059	Dadeville R-II	111	Gainesville R-V	160	Holliday C-2	207
Advance R-IV	002	Callao C-8	061	Dallas Co. R-I (Buffalo)	112	Galena R-II	161	Hollister R-V	208
Affton 101	003	Camden Co. R-II (Stoutland)	062	Davis R-XII	113	Gallatin R-V	162	Holt Co. R-II (Mound City)	327
Albany R-III	004	Camdenton R-III	062	DeSoto 73	114	Gasconade C-4 (Falcon)	163	Houston R-I	209
Altenburg 48	005	Cameron R-I	063	Delta C-7 (Deering)	385	Gasconade Co. R-I (Hermann)	197	Howard Co. R-II (Glasgow)	168
Alton R-IV	006	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II (Owensville)	376	Howell Valley R-I	210
Appleton City R-II	008	Canton R-V	065	Dent-Phelps R-III (RFD, Salem)	117	Gentry Co. R-II (Stanberry)	484	Hudson R-IX	211
Arcadia Valley R-II (Ironton)	009	Cape Girardeau 63	066	Dexter R-XI	118	Gideon 37	165	Humansville R-IV	212
Ash Grove R-IV	011	Carl Junction R-I	067	Diamond R-IV	119	Gilliam C-4	166	Hume R-VIII	213
Atlanta C-3	012	Carrollton R-VII	068	Dixon R-I	120	Gilman City R-IV	167	Hurley R-I	214
Aurora R-VIII	013	Carthage R-IX	069	Doniphan R-I	121	Glenwood R-VIII	169	Iberia R-V	215
Ava R-I	014	Caruthersville 18	070	Dora R-III	122	Golden City R-III	171	Independence 30	217
Avenue City R-IX	015	Cass Co. R-V	010	Drexel R-IV	123	Gorin R-III	172	Iron Co. C-4 (Viburnum)	218
Avilla R-XIII	016	Cassville R-IV	071	Dunklin R-V (Jefferson Co.)	124	Grain Valley R-V	173	Jackson R-II	219
Bakersfield R-IV	017	Center 58 (Jackson County)	074	East Buchanan Co. C-I (Gower)	125	Grandview C-4 (Jackson Co.)	174	Jasper Co. R-V	222
Ballard R-II	018	Centerville R-I	077	East Carter Co. R-II (Ellsinore)	126	Grandview R-II (Jefferson Co.)	175	Jefferson C-123 (Nodaway Co.)	223
Bayless	019	Central R-III	080	East Lynne 40	127	Greene Co. R-VIII (Rogersville)	277	Jefferson City	224
Bell City R-II	020	Centralia R-VI	079	East Newton Co. R-VI	128	Green City R-I	177	Jefferson Co. R-VII (RFD, Festus)	225
Bellevue R-III	022	Chadwick R-I	080	El Prairie R-II	129	Greene Co. R-VIII (Rogersville)	277	Jennings	227
Belton 124	023	Charleston R-I	083	El Dorado Springs R-II	131	Green Forest R-II	178	Johnson Co. R-VII	571
Bernie R-XIII	025	Chilhowee R-IV	084	Eldon R-I	132	Green Ridge R-VIII	179	Joplin R-VIII	228
Bevier C-4	026	Chillicothe R-II	085	Elsberry R-II	134	Greenfield R-IV	180	Junction Hill C-12	229
Billings R-IV	029	Clark Co. R-I (Kahoka)	230	Eminence R-I	135	Greenville R-II	181	Kansas City 33	231
Bismarck R-V	030	Clarksburg C-2	087	Everton R-III	137	Grundy Co. R-V (Galt)	182	Kearney R-I	232
Bismarck R-V	030	Clarkton C-4	088	Excelsior Springs 40	138	Hale R-I	184	Kelso C-7	233
Blackwater R-II	031	Clayton	089	Exeter R-VI	139	Halfway R-III	185	Kennett 39	234
Bloomfield R-IV	033	Clearwater R-I	090	Fair Grove R-X	140	Hamilton R-II	187	Keytesville R-III	235
Blue Eye R-V	034	Clever R-V	091	Fair Play R-II	141	Hancock Place	188	King City R-I	236
Blue Springs R-IV	035	Climax Springs R-IV	092	Fairfax R-III	142	Hannibal 60	189	Kingston K-14 (Washington Co.)	237
Bolivar R-I	037	Clinton	093	Fairview R-XI	144	Hardeman R-X	190	Kingston 42 (Caldwell Co.)	238
Bond R-X	038	Clinton Co. R-III (Plattsburg)	397	Farmington R-VII	146	Hardin-Central C-2	191	Kingsville R-I	239
Boone Co. R-IV (Hallsville)	186	Cole Camp R-I	096	Fayette R-III	147	Harrisburg R-VIII	192	Kirbyville R-VI	240
Boonville R-I	039	Cole Co. R-I (Russellville)	432	Ferguson-Florissant R-II	148	Harrisonville R-IX	193	Kirksville R-III	241
Bosworth R-V	040	Cole Co. R-II (RFD, Jefferson City)	097	Festus R-VI	149	Hartville R-II	194	Kirkwood R-VII	242
Bowling Green R-I	042	Cole Co. R-V (Eugene)	136	Fort Osage R-I (Route 2, Independence)	153	Hayti R-II	195	Knob Noster R-VIII	244
Bradleyville R-I	043	Columbia 93	098	Fort Zumwalt R-II	154	Hazelwood	196	Knox Co. R-I (Edina)	245
Branson R-IV	044	Community R-VI	099	Fox C-6 (Arnold)	155	Henry Co. R-I (Windsor)	553	Laclede Co. C-5 (RFD, Lebanon)	247
Braymer C-4	046	Concordia R-II	101	Francis-Howell (R-III)	156	Hermitage R-IV	198	Laclede Co. R-I (Conway)	102
Breckenridge R-I	047	Cooper Co. R-I	041	Franklin Co. R-II (RFD, New Haven)	157	Hickman Mills C-1	200	Ladue (St. Louis Co.)	248
Brentwood	048	Cooper Co. R-IV (Bunceton)	054			Hickory Co. R-I (Urbana)	201	Lafayette Co. C-1 (Higginsville)	249
Bronaugh R-VII	049	Cooter R-IV	103			Higbee R-VIII	202		
Brookfield R-III	050	Couch R-I	104			High Point R-III	203		
Brunswick R-II	052	Cowgill R-VI	105			Hillsboro R-III	204		
Buchanan Co. R-IV (DeKalb)	115	Craig R-III	106						
Bucklin R-II	053	Crane R-III	107						
Bunker R-III	055	Crawford Co. R-II (Cuba)	108						
Butler R-V	056	Crawford Co. R-I (Bourbon)	041						

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lakeland R-III (Deepwater)	251	Mirabile C-1	319	Oran R-III	370	Salem R-80	434	Strafford R-VI	492
Lamar R-I	252	Missouri City 56	320	Oreaville R-IV	371	Salisbury R-IV	435	Strain-Japan R-XVI	575
LaMonte R-IV	253	Moberly	321	Oregon-Howell R-III	246	Santa Fe R-X (Alma)	250	Strasburg C-3	494
LaPlata R-II	285	Monett R-I	322	Orrick R-XI	372	Sarcoie R-II	436	Sturgeon R-V	495
Laquey R-V	254	Moniteau Co. C-I (Jamestown)	221	Osage Co. R-I (Chamois)	082	Savannah R-III	437	Success R-VI	496
Laredo R-VII	255	Moniteau Co. R-I (California) ..	060	Osage Co. R-II (Linn)	274	School of the Osage R-II	439	Sullivan C-2	497
Lathrop R-II	257	Moniteau Co. R-V (Latham) ..	256	Osage Co. R-III (Westphalia) ..	544	Schuyler Co. R-I	440	Summersville R-II	498
Lawson R-XIV	258	Moniteau Co. R-VI (Tipton) ..	507	Osborn R-O	373	Scotland Co. R-I (Memphis)	441	Sunrise R-IX	499
Lebanon R-III	260	Monroe City R-I	323	Osceola	374	Scott City R-I	573	Swedeberg R-III	500
Lee's Summit R-VII	261	Montgomery Co. R-II (Montgomery City)	324	Oterville R-VI	375	Scott Co. R-II (Chaffee)	081	Sweet Springs R-VII	501
Leesville R-IX	262	Montrose R-XIV	325	Ozark R-VI	377	Scott Co. R-IV (Benton)	442	Taneyville R-II	502
Leeton R-X	263	Morgan Co. R-I (Stover)	491	Palmyra R-I	378	Scott Co. Central (Sikeston)	443	Tarkio R-I	503
Leopold R-III	264	Morgan Co. R-II (Versailles) ..	523	Paris R-II	379	Sedalia 200	444	Thayer R-II	504
Lesterville R-IV	265	Mountain Grove R-III	328	Park Hill	380	Senath Hornesville C-8	445	Thornfield R-I	505
Lewis Co. C-1 (Ewing)	266	Mountain View-Birch Tree R-III	329	Parkway C-2	381	Seneca R-VII	446	Tina-Avalon R-II	506
Lexington R-V	267	Mt. Vernon R-V	330	Pattonsburg R-II	382	Seymour R-II	447	Trenton R-IX	508
Liberal R-II	268	Naylor R-II	331	Pattonville R-III	383	Shawnee R-III	448	Tri-County R-VII (Jamesport)	509
Liberty 53	269	Neelyville R-IV	332	Pemiscot Co. R-III (RFD, Caruthersville)	386	Shelby Co. C-1 (Shelbyville)	449	Troy R-III	510
Licking R-VIII	271	Nell Holcomb R-IV	333	Pemiscot Co. Special School Dist.	576	Shelby Co. R-IV (Shelbina)	450	Twin Rivers R-X (Broseley)	512
Lincoln R-II	272	Neosho R-V	334	Perryville 32	387	Sheldon R-VIII	451	Union R-XI (Franklin Co.)	514
Lindbergh R-VIII	273	Nevada R-V	335	Pettis Co. R-V (Hughesville) ..	389	Shell Knob 78	452	Union Star R-II	515
Linn Co. R-I (Purdin)	572	New Bloomfield R-III	336	Pettis Co. R-XII (RFD, Sedalia)	390	Sherwood Cass R-VIII (Creighton)	453	University City	517
Livingston Co. R-III (Chula)	275	New Franklin R-I	337	Phelps Co. R-III (Edgar Springs)	130	Sikeston R-VI	454	Valley Park	518
Lockwood R-I	276	New Haven (Franklin Co.)	338	Pierce City R-VI	391	Silex R-I	455	Valley R-VI (Caledonia)	519
Lone Jack C-6	278	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Skyline R-II	456	Van Buren R-1	520
Lonedell R-XIV	279	New York R-IV	341	Pilot Grove C-4	393	Slater	457	Van-Far R-I	521
Louisiana R-II	280	Newburg R-II	342	Plainview R-VIII	394	Smithton R-VI	458	Verona R-VII	522
Luray 33	281	Newtown-Harris R-III	343	Plato R-V	395	Smithville R-II	459	Walnut Grove R-V	527
Lutie R-VI	282	Niangua R-V	344	Platte Co. R-III (Platte City)	396	South Callaway R-II (Mokane)	460	Warrensburg R-VI	528
Macks Creek R-V	283	Nixa R-II	345	Pleasant Hill R-III	398	South Harrison Co. R-II (Bethany)	461	Warren Co. R-III (Warrenton) ..	529
Macon Co. R-I (Macon)	284	Nodaway-Holt R-VII (Graham)	346	Pleasant Hope R-VI	399	South Holt Co. R-I (Oregon) ..	462	Warsaw R-IX	530
Macon Co. R-IV (New Cambria)	286	Nonresident	347	Pleasant View R-VI	400	South Iron R-I (Annapolis)	463	Washington	531
Madison C-3	287	Norborne R-VIII	348	Polo R-VII	401	South Nodaway Co. R-IV (Barnard)	464	Waynesville R-VI	532
Malden R-I	288	Normandy	349	Poplar Bluff R-I	402	South Pemiscot R-V (Steele)	465	Weaubleau R-III	533
Malta Bend R-V	289	North Andrew Co. R-VI (Rosendale)	350	Portageville	574	Southern Boone Co. R-I	466	Webb City R-VII	534
Manes R-V	290	North Callaway R-I (Kingdom City)	351	Potosi R-III	403	Southern Reynolds Co. R-II	467	Webster Groves	535
Mansfield R-IV	291	North Daviess R-III	220	Prairie Home R-V	404	Southland C-9 (Cardwell)	468	Wellington-Napoleon R-IX ..	536
Maplewood-Richmond Heights	292	North Harrison R-III (Eagleville)	353	Princeton R-V	405	Southwest Livingston Co. R-I	469	Wellston	537
Marceline R-V	293	North Kansas City 74	354	Pulaski Co. R-IV (Richland) ..	420	Southwest R-V (Barry Co.)	470	Wellsville-Middletown R-I ..	538
Maries Co. R-I (Belle)	524	North Mercer Co. R-III (Mercer)	355	Purdy R-II	406	Sparta R-III	471	Wentzville R-IV	539
Maries Co. R-II (Vienna)	021	North Nodaway Co. R-VI (Hopkins)	356	Putnam Co R-1	516	Special School District of St. Louis	577	West St. Francois Co. R-IV (Leadwood)	570
Marion C. Early R-V (Morrisville)	294	North Pemiscot Co. R-I (Wardell)	357	Puxico R-VIII	407	Spickard R-II	472	West Nodaway Co. R-I (Burlington Junction)	540
Marion Co. R-II	295	North Platte Co. R-I (Dearborn)	358	Ralls Co. R-II (Center)	408	Spokane R-VII	473	West Plains R-VII	541
Marionville R-IX	296	North St. Francois Co. R-I (Bonne Terre)	352	Raymondville R-VII	410	Spring Bluff R-XV	474	West Platte Co. R-II (Weston) ..	542
Mark Twain R-VIII	297	North Wood R-IV	359	Raymore-Peculiar R-II	411	Springfield R-XII	475	Westran R-I	545
Marquand-Zion R-VI	298	Northeast Nodaway Co. R-V (Ravenwood)	360	Raytown C-2	412	St. Charles R-VI	476	Westview C-6	546
Marshall	299	Northeast Randolph Co. R-IV (Cairo)	361	Reeds Spring R-IV	413	St. Charles Co. R-V (Orchard Farm)	477	Wheatland R-II	547
Marshfield R-I	300	Northeast Vernon Co. R-I (Walker)	526	Renick R-V	414	St. Clair R-XIII	478	Wheaton R-III	548
Marshfield R-I	300	Northwest R-I (House Springs)	362	Republic R-III (Gatewood) ..	415	St. Elizabeth R-IV	479	Willard R-II	550
Maryville R-II	302	Northwestern R-I (Mendon)	363	Revere C-3	416	St. James R-I	481	Willow Springs R-IV	551
Maysville R-I	303	Norwood R-I	364	Rich Hill R-IV	417	St. Joseph	482	Windsor C-1 (Jefferson Co.)	552
McDonald Co. R-I (Anderson)	304	Oak Grove R-VI	366	Richards R-V	418	St. Louis Career Education ..	578	Winfield R-IV	554
Meadow Heights R-II	305	Oak Hill R-I	367	Richland R-I (Stoddard Co.)	419	St. Louis City	483	Winona R-III	555
Meadville R-IV	306	Oak Ridge R-VI	368	Richmond R-XVI	421	Ste. Genevieve Co. R-II	485	Winston R-VI	556
Mehlville R-IX	307	Odessa R-VII	369	Richwoods R-VII	422	Steelville R-III	486	Woodland R-IV	557
Meramec Valley R-III	308			Ridgeway R-V	423	Stet R-XV	487	Worth Co. R-III	558
Mexico 59	310			Ripley Co. R-III (Gatewood) ..	164	Stewartsville C-2	488	Wright City R-II	559
Miami R-I (Bates Co.)	311			Ripley Co. R-IV (RFD, Doniphan)	424	Stockton R-I	489	Wyaconda C-1	560
Miami R-I (Saline Co.)	312			Risco R-II	425			Zalma R-V	561
Mid-Buchanan Co. R-V (Faucett)	313			Ritenour	426				
Middle Grove C-1	314			Riverview Gardens	427				
Midway R-I	316			Rock Port R-II	428				
Milan C-2	317			Rockwood R-VI	429				
Miller R-II	318			Rolla 31	430				
Miller Co. R-III (Tuscumbia) ..	511			Roscoe C-I	431				